

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2023 - Countryside Healthcare of Milford**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [A]	Balance Sheet					
Subgroup : None						
100075.10.00	Cash - Activities	2,886.90	2,887.00		0.00	2,887.00
100076.10.00	Cash-Activities-MCU	2,870.30	2,870.00		0.00	2,870.00
100100.10.00	Cash - Operating	0.00	(388.00)		0.00	(388.00)
100400.10.00	Cash - Money Market	102,293.52	353,786.00		0.00	353,786.00
100500.10.00	Cash - Unibank	148,303.58	230,104.00		0.00	230,104.00
100600.10.00	Cash - Petty	199.00	102,692.00		0.00	102,692.00
100700.10.00	Cash-Unibank Credit Card	20,971.01	10,978.00		0.00	10,978.00
100800.10.00	Cash-Emergency Cash On Hand	2,000.00	2,000.00		0.00	2,000.00
111000.10.00	A/R - Private	162,907.59	184,322.00		0.00	184,322.00
112000.10.00	A/R - Medicaid	210,953.79	293,609.00		0.00	293,609.00
112250.10.00	A/R - Patient Liability	68,461.63	73,114.00		0.00	73,114.00
112500.10.00	A/R - United Health SCO	24,095.53	324,980.00		0.00	324,980.00
112600.10.00	A/R - United Health Part B	(205.74)	3,388.00		0.00	3,388.00
113000.10.00	A/R - Medicare Part A	306,781.97	371,838.00		0.00	371,838.00
113500.10.00	A/R - Navicare	23,590.82	34,917.00		0.00	34,917.00
114000.10.00	A/R - Ancillary Medicare Part B	8,413.70	17,877.00		0.00	17,877.00
115000.10.00	A/R - Co-Insurance Part A	68,762.38	88,536.00		0.00	88,536.00
116000.10.00	A/R - Co-Insurance Part B	14,204.11	23,785.00		0.00	23,785.00
117000.10.00	A/R - Managed Care -Other	8,791.46	103,802.00		0.00	103,802.00
117050.10.00	A/R - Managed Care Part B	1,672.20	2,823.00		0.00	2,823.00
117100.10.00	A/R - Blue Cross	6,868.91	25,643.00		0.00	25,643.00
117200.10.00	A/R - United Health Skilled	49,163.01	1,676.00		0.00	1,676.00
117300.10.00	A/R - Fallon	12,717.90	6,508.00		0.00	6,508.00
117350.10.00	A/R - Fallon Part B	(2,061.28)	(1,175.00)		0.00	(1,175.00)
117400.10.00	A/R - Harvard Pilgrim	412.00	0.00		0.00	0.00
119100.10.00	A/R - Tufts	103,796.00	114,532.00		0.00	114,532.00
119150.10.00	A/R-Tufts Part B	1,750.88	3,461.00		0.00	3,461.00
119300.10.00	A/R - Hospice	(617.84)	17,770.00		0.00	17,770.00
119500.10.00	A/R - United Health	24,111.00	8,695.00		0.00	8,695.00
119600.10.00	A/R - Workers Compensation	10,400.00	2,337.00		0.00	2,337.00
120000.10.00	A/R - Allowance For Bad Debt	(191,404.86)	(99,903.00)		0.00	(99,903.00)
120010.10.00	A/R - Pharmacy Credits	801.36	1,468.00		0.00	1,468.00
120020.10.00	A/R-Partners Pharmacy Credits	19.43	(261.00)		0.00	(261.00)
130000.10.00	Prepaid Insurance	72,729.46	69,855.00		0.00	69,855.00
130500.10.00	Prepaid Expenses	37,376.25	(2,891.00)		0.00	(2,891.00)
150000.10.00	Building - 1 Countryside	9,944,449.20	9,944,449.00		0.00	9,944,449.00
150015.10.00	Accum Depreciation - 1 Countryside	(3,548,245.79)	(3,848,116.00)		0.00	(3,848,116.00)
150020.10.00	Building- 3 Countryside	13,200.00	13,200.00		0.00	13,200.00
150025.10.00	Accum Depreciation - 3 Countryside	(1,733.00)	(2,063.00)		0.00	(2,063.00)
150027.10.00	Accum. Depreciation- Memory Care Unit	(107,481.00)	0.00		0.00	0.00
150030.10.00	Improvements - 1 Countryside	6,164,066.38	6,318,385.00		0.00	6,318,385.00
150035.10.00	Accum. Depreciation - Improvements - 1	(2,077,987.96)	(2,289,048.00)		0.00	(2,289,048.00)
150036.10.00	Improvements - Memory Care Unit	(40,998.00)	0.00		0.00	0.00
150037.10.00	Accum. Depreciation- Improvements Memo	(40,998.00)	0.00		0.00	0.00
150040.10.00	Fixed Assets - 1 Countryside	1,681,558.11	1,698,664.00		0.00	1,698,664.00
150045.10.00	Accum. Depreciation - Fixed Assets - 1	(1,386,571.32)	(1,482,919.00)		0.00	(1,482,919.00)
150050.10.00	Improvements- 3 Countryside	176,986.50	0.00		0.00	0.00
150067.10.00	Accum. Depreciation- Fixed Assets Memor	(21,986.04)	0.00		0.00	0.00
160070.10.00	Mortgage Acquisition Costs	147,464.00	147,464.00		0.00	147,464.00
160075.10.00	Accum. Amortization Of Macs	(42,317.84)	(45,004.00)		0.00	(45,004.00)
170000.10.00	Deferred Outflows-Related to Pension	0.00	94,791.00		0.00	94,791.00
210000.20.00	Accounts Payable	(128,664.81)	(419,161.00)		0.00	(419,161.00)
215300.20.00	Patient Needs Liability	(200.00)	60.00		0.00	60.00
215400.20.00	Due to Third Party Payors	0.00	5,139.00		0.00	5,139.00
220000.20.00	FICA Payable	24,271.20	(81,551.00)		0.00	(81,551.00)
220015.20.00	Medicare Payable	(24,271.51)	31,136.00		0.00	31,136.00
220025.20.00	State W/H Tax Payable	(44.51)	(44.00)		0.00	(44.00)
220030.20.00	Employee Pension Payable	(1,356.06)	(1,356.00)		0.00	(1,356.00)
220035.20.00	Accrued Payroll	(304,211.65)	(352,376.00)		0.00	(352,376.00)
220040.20.00	Accrued Vacation	(300,638.45)	(354,800.00)		0.00	(354,800.00)
220060.20.00	Retired Pension - Current fiscal year	51,857.04	42,064.00		0.00	42,064.00
220100.20.00	Accrued Expenses	(24,012.17)	(121,638.00)		0.00	(121,638.00)
220200.20.00	Employee Disability Insurance	2,485.53	2,500.00		0.00	2,500.00
220300.20.00	Accrued Bond Int Payable - Renovations	(79,221.68)	95,484.00		0.00	95,484.00
220400.20.00	Accrued Medicaid User Fee	(157,322.97)	(184,314.00)		0.00	(184,314.00)
220500.20.00	Current Portion of LTD	(3,800.11)	(420,000.00)		0.00	(420,000.00)
230000.20.00	Loan - Milford National Bank	(73,999.90)	(74,000.00)		0.00	(74,000.00)
230150.20.00	Bond Payable - 2006/2007 Renovations To	(6,080,000.00)	(5,890,000.00)		0.00	(5,890,000.00)
230160.20.00	Bond Payable - 2009 Renovation Town Of	(80,000.00)	(70,000.00)		0.00	(70,000.00)

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230170.20.00	Bond Payable - 2011 Renovation Town Of	(60,000.00)	(60,000.00)		0.00	(60,000.00)
230180.20.00	Bonds Payable-2014 Renovation Town Of	(4,663,570.64)	(4,643,550.00)		0.00	(4,643,550.00)
230200.20.00	LT Debt - Current Portion Offset	420,000.00	420,000.00		0.00	420,000.00
230400.20.00	Net Pension Liability	0.00	(452,162.00)		0.00	(452,162.00)
250100.20.00	Capital	(1,287.84)	0.00		0.00	0.00
250150.20.00	Principal	(414,714.48)	0.00		0.00	0.00
301000.30.00	Net Assets	390,318.74	581,208.00		0.00	581,208.00
308000.30.00	Retained Earnings	(633,602.26)	(92,593.00)		0.00	(92,593.00)
Subtotal : None		21,434.68	885,484.00		0.00	885,484.00
Total [A] Balance Sheet		21,434.68	885,484.00		0.00	885,484.00

Group : [I] Income Statement

Subgroup : None

400100.40.00	Medicare A - Room And Board	(2,951,365.04)	(3,178,326.00)		0.00	(3,178,326.00)
400200.40.00	Medicare A - Medical Supplies	(6,706.64)	(18,858.00)		0.00	(18,858.00)
400250.40.00	Medicare A - Pharmacy	(264,292.00)	(357,585.00)		0.00	(357,585.00)
400300.40.00	Medicare A - Oxygen	(10,508.90)	(11,459.00)		0.00	(11,459.00)
400400.40.00	Medicare A - Physical Therapy	(733,262.50)	(802,152.00)		0.00	(802,152.00)
400450.40.00	Medicare A - Occupational Therapy	(769,648.92)	(933,362.00)		0.00	(933,362.00)
400500.40.00	Medicare A - Speech Therapy	(162,967.92)	(185,273.00)		0.00	(185,273.00)
400600.40.00	Medicare A - IV Therapy	(9,299.22)	(20,731.00)		0.00	(20,731.00)
400700.40.00	Medicare A - X-Ray	(38,306.98)	(28,987.00)		0.00	(28,987.00)
400850.40.00	Medicare A - Lab	(122,290.68)	(206,294.00)		0.00	(206,294.00)
400900.40.00	Medicare A - Contractual Adjustment	2,117,283.76	2,564,701.00		0.00	2,564,701.00
410100.40.00	Private - Room And Board	(1,748,680.82)	(2,632,169.00)		0.00	(2,632,169.00)
410200.40.00	Private - Medical Supplies	60.56	0.00		0.00	0.00
410250.40.00	Private - Pharmacy	(117.12)	(590.00)		0.00	(590.00)
410300.40.00	Private - Oxygen	(380.66)	(705.00)		0.00	(705.00)
410400.40.00	Private - Physical Therapy	(425.16)	(624.00)		0.00	(624.00)
410450.40.00	Private - Occupational Therapy	(433.52)	(376.00)		0.00	(376.00)
410500.40.00	Private - Speech Therapy	(162.06)	0.00		0.00	0.00
410850.40.00	Private - Lab	0.00	(1,767.00)		0.00	(1,767.00)
410900.40.00	Private - Contractual Adjustment	1,137.86	1,293.00		0.00	1,293.00
415100.40.00	Workers Compensation - Room And Board	(10,400.00)	(38,500.00)		0.00	(38,500.00)
415400.40.00	Workers Compensation - Physical Therapy	(212.58)	(211.00)		0.00	(211.00)
415450.40.00	Workers Compensation - Occupational The	(214.44)	(278.00)		0.00	(278.00)
415850.40.00	Workers Compensation- Lab	(115.38)	(505.00)		0.00	(505.00)
415900.40.00	Workers Compensation - Contractual Adju	542.40	994.00		0.00	994.00
430100	Medicaid - Patient Resource	(1,404,313.00)	0.00		(1,378,962.00)	(1,378,962.00)
430100.40.00	Medicaid - Room And Board	(1,376,942.56)	(2,823,227.00)	CAIDJE -	(1,378,962.00)	(1,444,265.00)
				CAIDJE -	1,378,962.00	
430250.40.00	Medicaid - Pharmacy	73.94	(86.00)		0.00	(86.00)
430300.40.00	Medicaid - Oxygen	0.00	(29.00)		0.00	(29.00)
430400.40.00	Medicaid - Physical Therapy	(3,469.86)	(5,472.00)		0.00	(5,472.00)
430450.40.00	Medicaid - Occupational Therapy	(857.76)	(2,743.00)		0.00	(2,743.00)
430500.40.00	Medicaid - Speech Therapy	(1,419.71)	(2,107.00)		0.00	(2,107.00)
430900.40.00	Medicaid - Contractual Adjustment	8,243.50	16,436.00		0.00	16,436.00
432100.40.00	Navicare-Room & Board	(259,372.33)	(238,456.00)		0.00	(238,456.00)
432600.40.00	Navicare-IV Therapy	(350.00)	(737.00)		0.00	(737.00)
432900.40.00	Navicare-Contractual Adjustment	350.00	9,115.00		0.00	9,115.00
435100.40.00	United Health SCO - Room And Board	(2,471,987.00)	(2,488,237.00)		0.00	(2,488,237.00)
435300.40.00	United Health SCO - Oxygen	(3.84)	0.00		0.00	0.00
435400.40.00	United Health SCO - Physical Therapy	(19,279.84)	(44,294.00)		0.00	(44,294.00)
435450.40.00	United Health SCO - Occupational Therap	(217.98)	(356.00)		0.00	(356.00)
435500.40.00	United Health SCO - Speech Therapy	(1,085.04)	(873.00)		0.00	(873.00)
435900.40.00	United Health SCO - Contractual Adjustm	14,476.70	37,651.00		0.00	37,651.00
450100.40.00	Managed Care - Room And Board	(15,406.17)	(111,879.00)		334,771.00	222,892.00
				CAIDJE -	334,771.00	
450250.40.00	Managed Care - Pharmacy	(9,487.64)	(19,987.00)		0.00	(19,987.00)
450300.40.00	Managed Care - Oxygen	0.00	(869.00)		0.00	(869.00)
450400.40.00	Managed Care - Physical Therapy	(8,694.96)	(50,522.00)		0.00	(50,522.00)
450450.40.00	Managed Care - Occupational Therapy	(9,721.02)	(56,451.00)		0.00	(56,451.00)
450500.40.00	Managed Care - Speech Therapy	(804.28)	(4,702.00)		0.00	(4,702.00)
450600.40.00	Managed Care - IV Therapy	0.00	(1,977.00)		0.00	(1,977.00)
450700.40.00	Managed Care - X-Ray	0.00	(1,538.00)		0.00	(1,538.00)
450850.40.00	Managed Care - Lab	(657.38)	(8,879.00)		0.00	(8,879.00)
450900.40.00	Managed Care - Contractual Adjustment	26,450.23	90,285.00		0.00	90,285.00
460100.40.00	Tufts - Room And Board	(317,068.14)	(407,595.00)		0.00	(407,595.00)
460250.40.00	Tufts - Pharmacy	(36,893.64)	(52,464.00)		0.00	(52,464.00)
460300.40.00	Tufts - Oxygen	(345.56)	(1,338.00)		0.00	(1,338.00)
460400.40.00	Tufts - Physical Therapy	(116,178.22)	(143,008.00)		0.00	(143,008.00)

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460450.40.00	Tufts - Occupational Therapy	(125,477.88)	(172,168.00)		0.00	(172,168.00)
460500.40.00	Tufts - Speech Therapy	(23,119.36)	(32,418.00)		0.00	(32,418.00)
460600.40.00	Tufts - IV Therapy	(46.98)	(1,174.00)		0.00	(1,174.00)
460700.40.00	Tufts - X-Ray	(6,621.02)	(5,745.00)		0.00	(5,745.00)
460850.40.00	Tufts - Lab	(19,620.24)	(33,749.00)		0.00	(33,749.00)
460900.40.00	Tufts - Contractual Adjustment	313,198.36	432,870.00		0.00	432,870.00
470100.40.00	Hospice - Room And Board	(4,011.58)	(274,853.00)		0.00	(274,853.00)
470500.40.00	Hospice - Speech Therapy	(361.16)	(1,314.00)		0.00	(1,314.00)
470900.40.00	Hospice - Contractual Adjustment	180.32	458.00		0.00	458.00
480100.40.00	United Healthcare - Room And Board	(107,648.76)	(175,825.00)		0.00	(175,825.00)
480250.40.00	United Healthcare - Pharmacy	(13,703.40)	(15,924.00)		0.00	(15,924.00)
480300.40.00	United Healthcare - Oxygen	(484.52)	(467.00)		0.00	(467.00)
480400.40.00	United Healthcare - Physical Therapy	(40,537.60)	(56,962.00)		0.00	(56,962.00)
480450.40.00	United Healthcare - Occupational Therap	(39,630.32)	(60,491.00)		0.00	(60,491.00)
480500.40.00	United Healthcare - Speech Therapy	(6,248.12)	(8,297.00)		0.00	(8,297.00)
480600.40.00	United Healthcare - IV Therapy	(1,358.08)	(1,079.00)		0.00	(1,079.00)
480700.40.00	United Healthcare - X-Ray	(2,865.64)	(1,479.00)		0.00	(1,479.00)
480850.40.00	United Healthcare - Lab	(6,152.38)	(15,309.00)		0.00	(15,309.00)
480900.40.00	United Healthcare - Contractual Adjustm	115,217.58	164,163.00		0.00	164,163.00
500260.40.00	Medicare B - Vaccines	(8,103.12)	(4,071.00)		0.00	(4,071.00)
500400.40.00	Medicare B - Physical Therapy	(50,219.98)	(96,649.00)		0.00	(96,649.00)
500450.40.00	Medicare B - Occupational Therapy	(53,699.34)	(120,126.00)		0.00	(120,126.00)
500500.40.00	Medicare B - Speech Therapy	(58,842.30)	(79,608.00)		0.00	(79,608.00)
500900.40.00	Medicare B - Contractual Adjustment	99,570.85	167,845.00		0.00	167,845.00
505260.40.00	Managed Care B - Vaccines	(259.02)	(1,254.00)		0.00	(1,254.00)
505400.40.00	Managed Care B - Physical Therapy	(3,876.36)	(1,660.00)		0.00	(1,660.00)
505450.40.00	Managed Care B - Occupational Therapy	0.00	(10,314.00)		0.00	(10,314.00)
505500.40.00	Managed Care B - Speech Therapy	(5,050.52)	(1,034.00)		0.00	(1,034.00)
505900.40.00	Managed Care B - Contractual Adjustment	5,435.91	8,790.00		0.00	8,790.00
506260.40.00	Fallon B - Vaccines	(122.88)	(62.00)		0.00	(62.00)
506400.40.00	Fallon B - Physical Therapy	(11,634.44)	(5,905.00)		0.00	(5,905.00)
506450.40.00	Fallon B - Occupational Therapy	(1,568.88)	(14,532.00)		0.00	(14,532.00)
506500.40.00	Fallon B - Speech Therapy	(2,344.16)	(2,311.00)		0.00	(2,311.00)
506900.40.00	Fallon B - Contractual Adjustment	7,636.16	8,973.00		0.00	8,973.00
507400.40.00	Blue Cross B - Physical Therapy	(850.32)	(2,321.00)		0.00	(2,321.00)
507450.40.00	Blue Cross B - Occupational Therapy	70.00	0.00		0.00	0.00
507500.40.00	Blue Cross B - Speech Therapy	(652.06)	(1,459.00)		0.00	(1,459.00)
507900.40.00	Blue Cross B - Contractual Adjustment	3,108.18	8,600.00		0.00	8,600.00
508260.40.00	United Health Part B - Vaccines	(1,524.47)	(3,795.00)		0.00	(3,795.00)
508400.40.00	United Health Part B - Physical Therapy	(5,333.96)	(19,884.00)		0.00	(19,884.00)
508450.40.00	United Health Part B - Occupational The	(24,789.30)	(58,872.00)		0.00	(58,872.00)
508500.40.00	United Health Part B - Speech Therapy	(34,627.76)	(78,283.00)		0.00	(78,283.00)
508850.40.00	United Health Part B - Lab	(21,497.12)	(21,097.00)		0.00	(21,097.00)
508900.40.00	United Health Part B - Contractual Adju	53,151.52	111,605.00		0.00	111,605.00
510100.40.00	Blue Cross Blue Shield - Room And Board	(26,470.94)	(65,217.00)		65,217.00	0.00
				CAIDJE -	65,217.00	
510200.40.00	Blue Cross Blue Shield - Medical Suppli	0.00	(350.00)		0.00	(350.00)
510250.40.00	Blue Cross Blue Shield - Pharmacy	(3,043.00)	(22,469.00)		0.00	(22,469.00)
510300.40.00	Blue Cross Blue Shield - Oxygen	0.00	(120.00)		0.00	(120.00)
510400.40.00	Blue Cross Blue Shield - Physical Thera	(10,683.16)	(23,080.00)		0.00	(23,080.00)
510450.40.00	Blue Cross Blue Shield - Occupational T	(10,740.78)	(28,084.00)		0.00	(28,084.00)
510500.40.00	Blue Cross Blue Shield - Speech Therapy	0.00	(3,636.00)		0.00	(3,636.00)
510700.40.00	Blue Cross Blue Shield - X-Ray	0.00	(240.00)		0.00	(240.00)
510850.40.00	Blue Cross Blue Shield - Lab	(1,072.68)	(4,553.00)		0.00	(4,553.00)
510900.40.00	Blue Cross Blue Shield - Contractual Ad	25,697.53	48,695.00		0.00	48,695.00
530100.40.00	United Health Skilled - Room And Board	(213,915.41)	(166,455.00)		(399,988.00)	(566,443.00)
				CAIDJE -	(399,988.00)	
530250.40.00	United HealthSkilled - Pharmacy	(25,943.68)	(25,814.00)		0.00	(25,814.00)
530300.40.00	United Health Skilled - Oxygen	(216.58)	(266.00)		0.00	(266.00)
530400.40.00	United Health Skilled - Physical Therap	(25,097.96)	(34,364.00)		0.00	(34,364.00)
530450.40.00	United Health Skilled - Occupational Th	(27,882.32)	(45,583.00)		0.00	(45,583.00)
530500.40.00	United Health Skilled - Speech Therapy	(33,577.18)	(17,236.00)		0.00	(17,236.00)
530600.40.00	United Health Skilled - IV Therapy	(494.58)	(8.00)		0.00	(8.00)
530700.40.00	United Health Skilled - X-Ray	(4,570.46)	(2,440.00)		0.00	(2,440.00)
530850.40.00	United Health Skilled - Lab	(5,620.82)	(9,003.00)		0.00	(9,003.00)
530900.40.00	United Health Skilled - Contractual Adj	118,655.22	130,079.00		0.00	130,079.00
550100.40.00	Fallon - Room And Board	(87,119.11)	(59,189.00)		0.00	(59,189.00)
550250.40.00	Fallon - Pharmacy	(11,530.10)	(8,503.00)		0.00	(8,503.00)
550300.40.00	Fallon - Oxygen	(468.96)	(221.00)		0.00	(221.00)
550400.40.00	Fallon - Physical Therapy	(34,228.06)	(19,379.00)		0.00	(19,379.00)
550450.40.00	Fallon - Occupational Therapy	(30,817.68)	(26,999.00)		0.00	(26,999.00)
550500.40.00	Fallon - Speech Therapy	(7,036.64)	(792.00)		0.00	(792.00)

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2023 - Countryside Healthcare of Milford**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
550700.40.00	Fallon - X-Ray	(2,053.60)	(140.00)		0.00	(140.00)
550850.40.00	Fallon - Lab	(6,968.32)	(4,228.00)		0.00	(4,228.00)
550900.40.00	Fallon - Contractual Adjustment	90,027.20	56,765.00		0.00	56,765.00
560100.40.00	Harvard Pilgrim - Room And Board	(5,573.79)	(16,112.00)		0.00	(16,112.00)
560250.40.00	Harvard Pilgrim - Pharmacy	(2,729.30)	(3,176.00)		0.00	(3,176.00)
560400.40.00	Harvard Pilgrim - Physical Therapy	(3,880.88)	(5,607.00)		0.00	(5,607.00)
560450.40.00	Harvard Pilgrim - Occupational Therapy	(3,900.66)	(6,388.00)		0.00	(6,388.00)
560600.40.00	Harvard Pilgrim - IV Therapy	0.00	(324.00)		0.00	(324.00)
560700.40.00	Harvard Pilgrim - X-Ray	(609.52)	0.00		0.00	0.00
560850.40.00	Harvard Pilgrim - Lab	(599.00)	(1,663.00)		0.00	(1,663.00)
560900.40.00	Harvard Pilgrim - Contractual Adjustmen	11,719.36	17,187.00		0.00	17,187.00
570100.40.00	GIC - Room And Board	(11,871.15)	(32,374.00)		0.00	(32,374.00)
570250.40.00	GIC - Pharmacy	(72.42)	(96.00)		0.00	(96.00)
570300.40.00	GIC - Oxygen	(95.84)	10.00		0.00	10.00
570400.40.00	GIC - Physical Therapy	(1,313.98)	(16,990.00)		0.00	(16,990.00)
570450.40.00	GIC - Occupational Therapy	(4,194.60)	(17,888.00)		0.00	(17,888.00)
570500.40.00	GIC - Speech Therapy	(1,804.24)	(3,878.00)		0.00	(3,878.00)
570700.40.00	GIC - X-Ray	(190.00)	0.00		0.00	0.00
570850.40.00	GIC - Lab	(1,656.76)	(1,536.00)		0.00	(1,536.00)
570900.40.00	GIC - Contractual Adjustment	9,327.84	40,378.00		0.00	40,378.00
580260.59.00	Tufts B - Vaccines	(76.38)	(169.00)		0.00	(169.00)
580400.59.00	Tufts B - Physical Therapy	(3,850.76)	(3,004.00)		0.00	(3,004.00)
580450.59.00	Tufts B - Occupational Therapy	(1,179.72)	(17,664.00)		0.00	(17,664.00)
580500.59.00	Tufts B - Speech Therapy	(7,576.56)	(8,079.00)		0.00	(8,079.00)
580900.59.00	Tufts B - Contractual Adjustment	7,597.42	18,845.00		0.00	18,845.00
599015.60.00	Cable Service	6,268.10	4,737.00		0.00	4,737.00
599020.60.00	Rehab Supplies	(518.21)	(881.00)		0.00	(881.00)
599030.60.00	Telephone	3,825.24	(3,393.00)		0.00	(3,393.00)
599040.60.00	Employee/Guest Meals	(1,592.00)	(20.00)		0.00	(20.00)
599050.60.00	Interest Income	(370.11)	(1,277.00)		0.00	(1,277.00)
599060.60.00	Vending Income	749.85	1,058.00		0.00	1,058.00
599070.60.00	Charitable Donations	(2,475.00)	(1,076.00)		0.00	(1,076.00)
599075.60.00	Covid Tesing Reimbursement	(258,472.21)	(52,704.00)		0.00	(52,704.00)
599080.60.00	Miscellaneous Income	(2,181,647.37)	(2,975,404.00)		0.00	(2,975,404.00)
599090.60.00	Small Balance Adjustments	97.56	301.00		0.00	301.00
610010.70.00	Activities Salaries	152,965.78	149,759.00		0.00	149,759.00
610020.70.00	Activities Supplies	5,914.16	7,064.00		0.00	7,064.00
610030.70.00	Purchased Services - Activities	6,410.00	7,299.00		0.00	7,299.00
610110.70.00	Activities Salaries-Memory Care Unit	121,489.67	136,038.00		0.00	136,038.00
610120.70.00	Activities Supplies-Memory Care Unit	2,962.47	4,468.00		0.00	4,468.00
610130.70.00	Purchased Service-Activites Memory Care	2,165.00	5,810.00		0.00	5,810.00
620010.71.00	Social Services Salaries	78,323.04	80,463.00		0.00	80,463.00
620040.71.00	Social Services Salaries-Memory Care	56,327.38	53,906.00		0.00	53,906.00
630010.72.00	Speech Salaries	71,341.07	84,219.00		0.00	84,219.00
630020.72.00	OT Salaries	320,133.67	441,886.00		0.00	441,886.00
630030.72.00	PT Salaries	237,064.89	313,410.00		0.00	313,410.00
630040.72.00	Restorative Therapy - Supplies	8,515.17	7,898.00		0.00	7,898.00
630050.72.00	Speech Swallowing Eval-Med A	1,750.00	1,525.00		0.00	1,525.00
630060.72.00	Speech Swallowing Eval-Med B	874.40	2,579.00		0.00	2,579.00
630070.72.00	Purchased Therapy Services	23,339.70	20,963.00		0.00	20,963.00
640010.73.00	RN Salaries	722,960.92	751,910.00		0.00	751,910.00
640020.73.00	LPN Salaries	1,318,758.66	1,654,203.00		0.00	1,654,203.00
640030.73.00	CNA Salaries	2,207,353.86	2,455,606.00		0.00	2,455,606.00
640040.73.00	Rehab Aide Salaries	18,519.19	0.00		0.00	0.00
640050.73.00	Purchased RN Services	183,840.69	247,096.00		0.00	247,096.00
640060.73.00	Purchased LPN Services	706,376.84	699,750.00		0.00	699,750.00
640070.73.00	Purchased CNA Services	126,808.53	291,245.00		0.00	291,245.00
650010.74.00	Director of Nurses Salary	157,218.46	133,718.00		0.00	133,718.00
650020.74.00	Supervisor of Nurses Salary	35,890.03	39,603.00		0.00	39,603.00
660010.75.00	Dietician Salaries	63,382.34	72,319.00		0.00	72,319.00
660020.75.00	Dietary Aides Salaries	539,306.97	617,701.00		0.00	617,701.00
660030.75.00	Food Expense	303,300.59	342,050.00		0.00	342,050.00
660040.75.00	Food Supplements	31,721.38	24,852.00		0.00	24,852.00
660050.75.00	Dietary Supplies & Expense	36,800.56	41,683.00		0.00	41,683.00
670020.76.00	Linens	150.24	0.00		0.00	0.00
670030.76.00	Laundry Supplies, Expense	2,711.44	1,140.00		0.00	1,140.00
680020.76.00	Housekeeping Supplies, Expense	80.39	0.00		0.00	0.00
680030.76.00	Housekeeping Purchased Services	458,097.00	507,912.00		0.00	507,912.00
690010.77.00	Maintenance Salaries	117,789.11	123,483.00		0.00	123,483.00
690020.77.00	Purchased Services - Maintenance	222,879.51	196,407.00		0.00	196,407.00
690030.77.00	Building & Maintenance Supplies	22,317.86	28,403.00		0.00	28,403.00
690040.77.00	Utilities	261,905.74	230,448.00		0.00	230,448.00

Client: **A443574 - Geriatric Authority of Milford**
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Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
730010.78.00	Administrator Salary	144,885.48	159,590.00		0.00	159,590.00
730020.78.00	Clerical Salaries	243,293.63	247,093.00		0.00	247,093.00
730030.78.00	Staff Development Salaries	163,543.00	129,277.00		0.00	129,277.00
730040.78.00	Admissions/Case Mgmt. Salaries	273,419.36	319,938.00		0.00	319,938.00
730050.78.00	Accounting Services	32,400.00	32,400.00		0.00	32,400.00
730060.78.00	Consulting - Other	1,543.35	13,719.00		0.00	13,719.00
730070.78.00	Legal Service	1,869.50	17,477.00		0.00	17,477.00
730090.78.00	Medicaid User Fee	629,246.06	716,517.00		0.00	716,517.00
730100.78.00	Finance & Int. Vendor Expense	473.34	115.00		0.00	115.00
730130.78.00	Office Expenses	82,985.46	64,311.00		0.00	64,311.00
730140.78.00	Telephone	21,897.66	32,576.00		0.00	32,576.00
730150.78.00	Postage	5,422.67	6,199.00		0.00	6,199.00
730160.78.00	Auto & Travel Expense	47.40	0.00		0.00	0.00
730170.78.00	Licenses, Permits, Dues, Fees	20,627.85	29,019.00		0.00	29,019.00
730180.78.00	Staff Training	11,536.39	5,769.00		0.00	5,769.00
730190.78.00	Recruitment	6,363.73	1,800.00		0.00	1,800.00
730200.78.00	Advertising	3,605.95	2,149.00		0.00	2,149.00
730210.78.00	Malpractice & Liability Insurance	60,184.20	60,184.00		0.00	60,184.00
730220.78.00	Computer Services	85,237.69	73,086.00		0.00	73,086.00
730230.78.00	Payroll Services	33,469.80	33,867.00		0.00	33,867.00
730240.78.00	Miscellaneous Expense	5,088.31	10,675.00		0.00	10,675.00
730250.78.00	Bad Debts	38,740.00	106,112.00		0.00	106,112.00
730260.78.00	Hardware/Software	34,436.38	72,969.00		0.00	72,969.00
730540.78.00	Interest Expense	3,805.86	6,245.00		0.00	6,245.00
740010.79.00	Employer Share-Health Insurance	250,863.72	350,123.00		0.00	350,123.00
740030.79.00	Employer Share-Dental Insurance	22,407.35	28,275.00		0.00	28,275.00
740050.79.00	Employers Share-Life Insurance	2,430.39	1,983.00		0.00	1,983.00
740060.79.00	Pension Assessment	88,299.96	99,188.00		0.00	99,188.00
740070.79.00	Employee Benefits	5,887.26	9,068.00		0.00	9,068.00
740080.79.00	Employer Share - FICA	420,164.76	481,277.00		0.00	481,277.00
740090.79.00	Employer Share - Medicare	102,377.27	116,423.00		0.00	116,423.00
740100.79.00	Job Insurance - Unemployment	37,992.27	28,101.00		0.00	28,101.00
740110.79.00	D.E.T. Health Insurance	7,542.37	7,700.00		0.00	7,700.00
740115.79.00	D.E.T. FLMA	24,283.11	25,628.00		0.00	25,628.00
740120.79.00	Workmen's Comp Insurance	116,789.00	108,692.00		0.00	108,692.00
740130.79.00	Covid-19 Testing	178,576.41	19,131.00		0.00	19,131.00
750020.80.00	Medical Director	33,000.00	39,000.00		0.00	39,000.00
750040.80.00	MDS	171,063.35	162,832.00		0.00	162,832.00
750060.80.00	Ward Clerk Salary	68,854.67	131,778.00		0.00	131,778.00
750070.80.00	Medical Records Salaries	26,716.77	54,975.00		0.00	54,975.00
760010.81.00	Insurance - Property	15,456.96	15,457.00		0.00	15,457.00
760030.81.00	Depreciation- Building 1 Countryside	141,129.96	220,500.00		0.00	220,500.00
760040.81.00	Depreciation - Improvements 1 Countrysi	115,374.96	163,119.00		0.00	163,119.00
760050.81.00	Depreciation - Fixed Assets 1 Countrysi	39,359.04	66,736.00		0.00	66,736.00
760052.81.00	Depreciation- Building Memory Care Unit	107,481.00	0.00		0.00	0.00
760053.81.00	Depreciation- Improvements Memory Care	81,996.00	0.00		0.00	0.00
760054.81.00	Depreciation Fixed Assets Memory Care U	21,986.04	0.00		0.00	0.00
760070.81.00	Depreciation - 3 Countryside Improvemen	330.00	330.00		0.00	330.00
760100.81.00	Amortization - MAC's	2,686.56	2,687.00		0.00	2,687.00
760105.81.00	Capital	1,287.84	0.00		0.00	0.00
760130.81.00	Interest - Renovation	337,585.75	335,735.00		0.00	335,735.00
830020.82.00	X-Ray - Medicare A	19,827.80	14,656.00		0.00	14,656.00
830030.82.00	X-Ray - Managed Care	0.00	235.00		0.00	235.00
830040.82.00	X-Ray - United Health	4,228.87	1,960.00		0.00	1,960.00
830050.82.00	X-Ray - Fallon	1,026.80	70.00		0.00	70.00
830060.82.00	X-Ray - Blue Cross	0.00	120.00		0.00	120.00
830070.82.00	X-Ray- GIC	95.00	0.00		0.00	0.00
830080.82.00	X-Ray- Harvard Pilgrim	304.76	0.00		0.00	0.00
830090.82.00	X-Ray- Tufts	3,215.51	2,872.00		0.00	2,872.00
830100.82.00	X-Ray- Workmens Comp	0.00	534.00		0.00	534.00
840010.83.00	Lab - Private	0.00	2,246.00		0.00	2,246.00
840020.83.00	Lab - Medicare A	61,092.09	104,328.00		0.00	104,328.00
840030.83.00	Lab - Managed Care	869.70	4,002.00		0.00	4,002.00
840040.83.00	Lab - United Health	5,360.57	11,225.00		0.00	11,225.00
840050.83.00	Lab - Fallon	3,484.16	2,114.00		0.00	2,114.00
840060.83.00	Lab - Blue Cross Blue Shield	644.25	2,277.00		0.00	2,277.00
840070.83.00	Lab - GIC	828.38	953.00		0.00	953.00
840080.83.00	Lab - Harvard Pilgrim	191.59	1,134.00		0.00	1,134.00
840090.83.00	Lab - Tufts	9,448.85	16,780.00		0.00	16,780.00
840100.83.00	Lab - Workmens Comp	57.69	253.00		0.00	253.00
850010.84.00	Pharmacy - Private	0.00	(695.00)		0.00	(695.00)
850020.84.00	Pharmacy - Medicare A	134,849.43	179,355.00		0.00	179,355.00

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Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
850030.84.00	Pharmacy - Managed Care	3,996.65	7,544.00		0.00	7,544.00
850040.84.00	Pharmacy - United Health Skilled	13,110.27	12,800.00		0.00	12,800.00
850050.84.00	Pharmacy - Fallon	5,789.34	4,252.00		0.00	4,252.00
850060.84.00	Pharmacy Consultant	9,828.00	7,371.00		0.00	7,371.00
850070.84.00	Pharmacy - Blue Cross Blue Shield	2,075.93	11,234.00		0.00	11,234.00
850080.84.00	Pharmacy - GIC	36.21	48.00		0.00	48.00
850090.84.00	Pharmacy - Harvard Pilgrim	816.80	1,982.00		0.00	1,982.00
850100.84.00	Pharmacy - Tufts	18,234.18	26,232.00		0.00	26,232.00
850110.84.00	Pharmacy - Workmens Comp	1,191.41	699.00		0.00	699.00
850120.84.00	Pharmacy-United Health	6,851.70	9,092.00		0.00	9,092.00
860010.85.00	Nursing Supplies	271,560.17	306,084.00		0.00	306,084.00
860020.85.00	Medical Supplies - Med A	2,953.32	8,448.00		0.00	8,448.00
870020.86.00	IV Therapy - Medicare A	4,858.54	10,614.00		0.00	10,614.00
870030.86.00	IV Therapy - Managed Care	0.00	989.00		0.00	989.00
870040.86.00	IV Therapy - United Health Skilled	247.29	4.00		0.00	4.00
870050.86.00	IV Therapy - Fallon	175.00	369.00		0.00	369.00
870080.86.00	IV Therapy - Havard Pilgrim	0.00	162.00		0.00	162.00
870090.86.00	IV Therapy - Tufts	23.49	587.00		0.00	587.00
870120.86.00	IV Therapy-United Health	679.04	540.00		0.00	540.00
880010.87.00	Oxygen - Private	375.50	298.00		0.00	298.00
880020.87.00	Oxygen - Med A	5,028.54	5,948.00		0.00	5,948.00
880030.87.00	Oxygen - Managed Care	0.00	406.00		0.00	406.00
880040.87.00	Oxygen - United Health	294.47	437.00		0.00	437.00
880050.87.00	Oxygen - Fallon	234.48	111.00		0.00	111.00
880060.87.00	Oxygen - Medicaid	2,740.35	3,924.00		0.00	3,924.00
880070.87.00	Oxygen-House	20,050.67	22,047.00		0.00	22,047.00
880080.87.00	Oxygen - -Blue Cross Blue Shield	0.00	60.00		0.00	60.00
880090.87.00	Oxygen - GIC	47.92	0.00		0.00	0.00
880110.87.00	Oxygen - Tufts	172.78	669.00		0.00	669.00
890020.89.00	Ambulance - Med A	754.10	3,734.00		0.00	3,734.00
890090.89.00	Ambulance - Tufts	0.00	78.00		0.00	78.00
Subtotal : None		(21,434.68)	(885,484.00)		0.00	(885,484.00)
Total [I] Income Statement		(21,434.68)	(885,484.00)		0.00	(885,484.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2023 - Countryside Healthcare of Milford**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100075.10.00	Cash - Activities	2,887.00	2,886.90
100076.10.00	Cash-Activities-MCU	2,870.00	2,870.30
100100.10.00	Cash - Operating	(388.00)	0.00
100400.10.00	Cash - Money Market	353,786.00	102,293.52
100500.10.00	Cash - Unibank	230,104.00	148,303.58
100600.10.00	Cash - Petty	102,692.00	199.00
100700.10.00	Cash-Unibank Credit Card	10,978.00	20,971.01
100800.10.00	Cash-Emergency Cash On Hand	2,000.00	2,000.00
Subtotal : None		704,929.00	279,524.31
Total [S6L1.1C1]	Cash and Cash Equivalents	704,929.00	279,524.31
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
111000.10.00	A/R - Private	184,322.00	162,907.59
112000.10.00	A/R - Medicaid	293,609.00	210,953.79
112250.10.00	A/R - Patient Liability	73,114.00	68,461.63
120010.10.00	A/R - Pharmacy Credits	1,468.00	801.36
120020.10.00	A/R-Partners Pharmacy Credits	(261.00)	19.43
Subtotal [S6L1.5C1A/ A/ R Self-Pay Patients (Private)]		552,252.00	443,143.80
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
117000.10.00	A/R - Managed Care -Other	103,802.00	8,791.46
117050.10.00	A/R - Managed Care Part B	2,823.00	1,672.20
Subtotal [S6L1.5C1B/ A/R Managed Care Patients (Private)]		106,625.00	10,463.66
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
112600.10.00	A/R - United Health Part B	3,388.00	(205.74)
113000.10.00	A/R - Medicare Part A	371,838.00	306,781.97
114000.10.00	A/R - Ancillary Medicare Part B	17,877.00	8,413.70
Subtotal [S6L1.5C1D/ A/r Medicare Non Managed Care]		393,103.00	314,989.93
Subgroup : [S6L1.5C1A/R Medicare Managed Care]			
113500.10.00	A/R - Navicare	34,917.00	23,590.82
115000.10.00	A/R - Co-Insurance Part A	88,536.00	68,762.38
116000.10.00	A/R - Co-Insurance Part B	23,785.00	14,204.11
117100.10.00	A/R - Blue Cross	25,643.00	6,868.91
117200.10.00	A/R - United Health Skilled	1,676.00	49,163.01
117300.10.00	A/R - Fallon	6,508.00	12,717.90
117350.10.00	A/R - Fallon Part B	(1,175.00)	(2,061.28)
117400.10.00	A/R - Harvard Pilgrim	0.00	412.00
119100.10.00	A/R - Tufts	114,532.00	103,796.00
119150.10.00	A/R-Tufts Part B	3,461.00	1,750.88
119500.10.00	A/R - United Health	8,695.00	24,111.00
Subtotal [S6L1.5C1E/ A/R Medicare Managed Care]		306,578.00	303,315.73
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]			
112500.10.00	A/R - United Health SCO	324,980.00	24,095.53
Subtotal [S6L1.5C1H/ A/R Mass Senior Care Organization]		324,980.00	24,095.53
Subgroup : [S6L1.5C1A/R Other Public Patients]			
119300.10.00	A/R - Hospice	17,770.00	(617.84)
Subtotal [S6L1.5C1L/ A/R Other Public Patients]		17,770.00	(617.84)
Total [S6L1.5C1]	Payer Accounts Receivable	1,701,308.00	1,095,390.81
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000.10.00	A/R - Allowance For Bad Debt	(99,903.00)	(191,404.86)
Subtotal : None		(99,903.00)	(191,404.86)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(99,903.00)	(191,404.86)
Group : [S6L1.11C1]	Other Receivables		

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